

Remarks

The following is a response to the Office Action dated September 22, 2006 in which claims 22-27 were rejected under 35 U.S.C. 103(a) as being obvious over the combination of Heo et al. (US5987417), Kondo et al. (6618396) and McPherson et al. (6,298,025).

Per the above amendment, claims 22, 24 and 26 have been amended, and new claims 28-33 added.

The first feature of the inventions of amended claims 22, 24, and 26 is that the separation of the multiple channels into the first channel group and the second channel group is according to the assignment of the multiple channels to the first channel group and the second channel group.

The second feature of the inventions of amended claims 22, 24, and 26 is that the bit length information representative of the effective bit length of the segment of the PCM digital audio signal is placed at the position adjacently preceding the segment of the PCM digital audio signal as the identifier for the segment of the PCM digital audio signal.

The second feature of the inventions of amended claims 22, 24, and 26 is supported by Fig. 20 and the specification, page 41, line 9-23 in the present application. The bit length information corresponds to the 5-bit flag in Fig. 20 while the segment of the PCM digital audio signal corresponds to the 24-bit PCM audio data in Fig. 20. As shown in Fig. 20, the 5-bit flag adjacently precedes the 24-bit PCM audio data.

It is respectfully submitted that the first and second features of the inventions of amended claims 22, 24, and 26 are taught by none of Heo, Kondo, and McPherson.

According to new claims 28, 30, and 32, dependent respectively from amended claims 22, 24, and 26, the assignment of the multiple channels is changeable among

predetermined different states determining which of the multiple channels are assigned to the first channel group and which of the multiple channels are assigned to the second channel group. This limitation is supported by Fig. 19 and the specification, page 32, line 19 to page 41, line 8 in the present application.

This limitation in new claims 28, 30, and 32 is taught by none of Heo, Kondo, and McPherson.

Accordingly, it is respectfully submitted that amended claims 22, 24, and 26, and new claims 28, 30, and 32 are patentable over Heo, Kondo, and McPherson. In addition, as new claims 29, 31, and 33 depend respectively from amended claims 22, 24, and 26, it is respectfully submitted that those claims are likewise patentable over the prior art. Allowance of the pending claims at an early date is therefore respectfully solicited.

Respectfully submitted,



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